

## LAW ENFORCEMENT OFFICERS' SEPARATION ALLOWANCE FUND

	Actual FY 2008-09	Adopted FY 2009-10	Estimated FY 2009-10	Proposed FY 2010-11	Change
<b>Revenues</b>					
Charges for Service	\$ 1,008,991	\$ 1,019,155	\$ 1,019,155	\$ 1,201,755	17.9%
Investment Income	35,340	40,312	22,383	22,088	-45.2%
Appropriation From Fund Balance	240,199	308,731	326,660	39,278	-87.3%
<b>Total Revenues</b>	<b>\$ 1,284,530</b>	<b>\$ 1,368,198</b>	<b>\$ 1,368,198</b>	<b>\$ 1,263,121</b>	<b>-7.7%</b>
<b>Appropriations</b>					
Personal Services	\$ 1,283,426	\$ 1,367,098	\$ 1,367,098	\$ 1,262,021	-7.7%
Operating	1,104	1,100	1,100	1,100	0.0%
Transfer To Fund Balance	-	-	-	-	0.0%
<b>Total Appropriations</b>	<b>\$ 1,284,530</b>	<b>\$ 1,368,198</b>	<b>\$ 1,368,198</b>	<b>\$ 1,263,121</b>	<b>-7.7%</b>

### FUND DESCRIPTION

This fund has been established to provide special retirement benefits for eligible law enforcement officers as required by State Statute.

### REVENUE DESCRIPTIONS

This fund receives revenue from three sources:

Charges for Service – The fund charges the Police Department for contributions to the Separation Fund at a rate of 4% of sworn officers' salaries.

Investment Income – Funds are gained through the commitment of city funds to investment instruments allowed under State Statute.

Appropriations from Fund Balance – Any costs not covered by the other two revenue sources must be covered by Fund Balance.

### EXPENDITURE DESCRIPTIONS

This fund expends allocations in three areas:

Personal Services (Separation Allowance) – This expenditure provides special retirement benefits for eligible law enforcement officers as required by State Statute.

Operating (Periodic Fund Audit) – This fund is audited periodically to determine the accuracy of projections. The cost associated with these audits appears here.

Transfer to Reserves – These expenditures reflect any surplus after providing special retirement benefits to eligible law enforcement officers. All excess appropriations are placed into a reserve to ensure adequate funding for special retirement benefits in the future.